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Dated: May 15, 2006

Signature:

  
(David R. Burns)Docket No.: TOW-039  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Tadashi Tsunoda

Application No.: 10/652800

Confirmation No.: 2015

Filed: August 28, 2003

Art Unit: 1745

For: A FUEL CELL CONFIGURED WITH  
DISCHARGE PASSAGES THAT PREHEAT  
FUEL GAS AND PREVENT CROSS  
LEAKAGE (as amended)

Examiner: Alejandro, Raymond

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated February 15, 2006 (Paper No. 20060209), please amend the above-identified U.S. patent application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.